

North Dakota Sales and Use Tax Statistical Report

Second Quarter 2008

Covering Sales Occurring in
April, May, and June

		Percent Change in Taxable Sales & Purchases <u>From the Same Quarter in the Prior Year</u>		
<u>Sales Quarter</u>		<u>2006</u>	<u>2007</u>	<u>2008</u>
First Quarter:	January, February, March	+12.5%	+7.7%	+12.9%
Second Quarter:	April, May, June	+10.8%	+7.7%	+21.4%
Third Quarter:	July, August, September	+6.3%	+13.5%	
Fourth Quarter:	October, November, December	+5.1%	+11.6%	

Office of State Tax Commissioner

CORY FONG

TAX COMMISSIONER

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Introduction

Reporting Period

This report contains statistics of taxable sales and taxable purchases made during the second quarter of 2008. These taxable sales and taxable purchases are reported by businesses to the Office of State Tax Commissioner on quarterly or monthly sales tax returns.

This report is used primarily as a summary of the economic activity that occurs throughout the regions of the state. In recognition that the primary focus of this report is as an economic indicator, not as a summary of state tax revenues, sales tax collections are no longer contained in this report. Collections statistics are available from the Office of Management and Budget or the Office of Tax Commissioner.

Comparisons

Tables 2 and 4 compare both taxable sales and taxable sales plus purchases reported for the current quarter with those reported for the same quarter in the prior year. The comparisons are by county on Table 2 and by major city on Table 4. (For an explanation of taxable sales and taxable purchases, see the *Definition of Terms* section of this report.)

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first four tables and is reported at the end of Tables 1 through 4.

Taxable sales and taxable purchases reported for the current quarter are also compared to the same quarter in the prior year in Table 5. This table compares activity by industry using the 2002 North American Industrial Classification System (NAICS). All returns, including consolidated and out-of-state returns, are contained in the industry comparisons on Table 5.

Cautionary Note: *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses that deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales statistics contained in this report.*

Definition of Terms

Taxable Sales. Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales.

Taxable Purchases. Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods. Individuals purchasing items over the Internet on which sales tax is not charged, are obligated to report “taxable purchases” and remit the appropriate use tax.

Motor Vehicle Excise Tax. The State of North Dakota does **not** impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report **do not** include any data on automobile sales.

Consolidated. Taxable sales and taxable purchases from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, and 4. The consolidated data is excluded from any particular city or county in the first four tables in order to avoid over-reporting from some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 5.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following North American Industrial Classification System Codes (NAICS Codes) per the 2002 Manual have been included in the consolidated statewide line item:

NAICS Codes	Business Activity
2121	Coal Mining
2211	Electrical Power Generation, Transmission, and Distribution
2212	Natural Gas Distribution
486	Pipeline Transportation
517	Telecommunications

Out-of-State. Taxable sales and taxable purchases from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, and 4. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 5.

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TABLE 1

**Taxable Sales and Purchases
By County, Second Quarter 2008**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$4,733,638	\$165,444	\$4,899,082
Barnes	18,075,143	1,372,306	19,447,449
Benson	3,870,140	175,319	4,045,459
Billings	4,424,708	2,068,691	6,493,399
Bottineau	15,011,494	426,395	15,437,889
Bowman	9,475,746	358,854	9,834,600
Burke	3,280,724	5,115,253	8,395,977
Burleigh	322,253,604	20,086,523	342,340,127
Cass	596,476,909	46,947,573	643,424,482
Cavalier	9,371,629	193,436	9,565,065
Dickey	8,765,923	233,224	8,999,147
Divide	2,817,276	357,683	3,174,959
Dunn	5,629,225	406,634	6,035,859
Eddy	2,340,488	6,611	2,347,099
Emmons	3,717,464	343,137	4,060,601
Foster	11,274,828	491,128	11,765,956
Golden Valley	4,649,014	18,890	4,667,904
Grand Forks	243,590,045	15,195,510	258,785,555
Grant	2,894,514	23,871	2,918,385
Griggs	4,067,394	78,823	4,146,217
Hettinger	1,676,410	328,470	2,004,880
Kidder	2,381,264	43,398	2,424,662
LaMoure	11,077,834	83,395	11,161,229
Logan	2,795,852	6,445	2,802,297
McHenry	3,373,142	1,260,215	4,633,357
McIntosh	7,076,794	52,425	7,129,219
McKenzie	11,028,666	1,267,218	12,295,884
McLean	10,586,858	219,817	10,806,675
Mercer	11,864,617	88,994	11,953,611
Morton	49,782,891	6,600,818	56,383,709
Mountrail	14,032,028	608,506	14,640,534
Nelson	3,754,458	82,924	3,837,382
Oliver	662,318	6,922	669,240
Pembina	11,198,887	2,672,761	13,871,648
Pierce	10,835,621	1,244,191	12,079,812
Ramsey	38,089,858	431,107	38,520,965
Ransom	9,445,648	973,126	10,418,774
Renville	12,672,648	192,346	12,864,994
Richland	25,564,607	5,059,291	30,623,898
Rolette	5,936,886	118,630	6,055,516
Sargent	3,806,205	14,420,191	18,226,396
Sheridan	546,102	45	546,147
Sioux	160,897	677	161,574
Slope	173,093	2,063	175,156
Stark	92,881,946	15,496,794	108,378,740
Steele	1,937,959	740,424	2,678,383
Stutsman	54,606,737	4,758,339	59,365,076
Towner	2,609,082	94,304	2,703,386
Traill	10,214,965	465,456	10,680,421
Walsh	35,586,839	724,051	36,310,890
Ward	213,991,220	9,280,448	223,271,668
Wells	8,303,185	136,331	8,439,516
Williams	190,797,300	28,602,056	219,399,356
Subtotal In-State	\$2,136,172,723	\$190,127,483	\$2,326,300,206
Consolidated	196,762,823	56,494,752	253,257,575
Out-Of-State	<u>410,926,609</u>	<u>103,259,894</u>	<u>514,186,503</u>
Grand Total	\$2,743,862,155	\$349,882,129	\$3,093,744,284

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, Second Quarters 2007 and 2008**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	2007	2008		2007	2008	
Adams	\$4,442,779	\$4,733,638	6.55%	\$4,537,016	\$4,899,082	7.98%
Barnes	15,573,624	18,075,143	16.06%	16,901,061	19,447,449	15.07%
Benson	2,754,425	3,870,140	40.51%	2,796,929	4,045,459	44.64%
Billings	4,233,234	4,424,708	4.52%	4,317,209	6,493,399	50.41%
Bottineau	9,853,073	15,011,494	52.35%	9,934,081	15,437,889	55.40%
Bowman	7,115,127	9,475,746	33.18%	7,435,064	9,834,600	32.27%
Burke	2,167,964	3,280,724	51.33%	2,177,291	8,395,977	285.62%
Burleigh	297,237,065	322,253,604	8.42%	318,036,292	342,340,127	7.64%
Cass	544,783,704	596,476,909	9.49%	591,383,092	643,424,482	8.80%
Cavalier	6,558,750	9,371,629	42.89%	6,725,083	9,565,065	42.23%
Dickey	8,145,350	8,765,923	7.62%	8,374,640	8,999,147	7.46%
Divide	2,189,110	2,817,276	28.70%	2,250,237	3,174,959	41.09%
Dunn	3,965,265	5,629,225	41.96%	4,046,638	6,035,859	49.16%
Eddy	2,106,958	2,340,488	11.08%	2,114,118	2,347,099	11.02%
Emmons	4,730,758	3,717,464	-21.42%	4,830,175	4,060,601	-15.93%
Foster	9,501,954	11,274,828	18.66%	10,130,758	11,765,956	16.14%
Golden Valley	3,534,102	4,649,014	31.55%	3,548,944	4,667,904	31.53%
Grand Forks	222,992,472	243,590,045	9.24%	238,644,386	258,785,555	8.44%
Grant	1,880,093	2,894,514	53.96%	1,891,773	2,918,385	54.27%
Griggs	3,118,836	4,067,394	30.41%	3,157,619	4,146,217	31.31%
Hettinger	1,604,864	1,676,410	4.46%	1,690,810	2,004,880	18.58%
Kidder	2,151,585	2,381,264	10.67%	2,171,725	2,424,662	11.65%
LaMoure	7,291,370	11,077,834	51.93%	7,359,074	11,161,229	51.67%
Logan	2,159,166	2,795,852	29.49%	2,167,640	2,802,297	29.28%
McHenry	2,843,679	3,373,142	18.62%	3,393,470	4,633,357	36.54%
McIntosh	5,397,233	7,076,794	31.12%	5,425,307	7,129,219	31.41%
McKenzie	6,802,600	11,028,666	62.12%	7,058,610	12,295,884	74.20%
McLean	8,529,197	10,586,858	24.12%	8,826,608	10,806,675	22.43%
Mercer	11,027,892	11,864,617	7.59%	11,195,305	11,953,611	6.77%
Morton	47,573,258	49,782,891	4.64%	53,135,919	56,383,709	6.11%
Mountrail	6,646,762	14,032,028	111.11%	6,730,685	14,640,534	117.52%
Nelson	3,097,368	3,754,458	21.21%	3,148,586	3,837,382	21.88%
Oliver	672,904	662,318	-1.57%	677,033	669,240	-1.15%
Pembina	10,189,307	11,198,887	9.91%	13,483,088	13,871,648	2.88%
Pierce	7,309,397	10,835,621	48.24%	8,222,686	12,079,812	46.91%
Ramsey	31,838,095	38,089,858	19.64%	32,191,661	38,520,965	19.66%
Ransom	8,380,884	9,445,648	12.70%	9,250,359	10,418,774	12.63%
Renville	5,716,545	12,672,648	121.68%	5,816,738	12,864,994	121.17%
Richland	22,089,154	25,564,607	15.73%	28,160,792	30,623,898	8.75%
Rolette	6,143,642	5,936,886	-3.37%	6,248,028	6,055,516	-3.08%
Sargent	3,905,055	3,806,205	-2.53%	12,754,877	18,226,396	42.90%
Sheridan	523,219	546,102	4.37%	523,436	546,147	4.34%
Sioux	142,426	160,897	12.97%	142,658	161,574	13.26%
Slope	173,471	173,093	-0.22%	174,912	175,156	0.14%
Stark	73,785,979	92,881,946	25.88%	82,550,631	108,378,740	31.29%
Steele	1,585,869	1,937,959	22.20%	2,092,795	2,678,383	27.98%
Stutsman	45,803,887	54,606,737	19.22%	48,097,374	59,365,076	23.43%
Towner	2,161,440	2,609,082	20.71%	2,249,879	2,703,386	20.16%
Traill	8,960,030	10,214,965	14.01%	9,270,464	10,680,421	15.21%
Walsh	18,359,369	35,586,839	93.83%	19,190,464	36,310,890	89.21%
Ward	178,710,057	213,991,220	19.74%	187,682,110	223,271,668	18.96%
Wells	5,681,715	8,303,185	46.14%	5,807,749	8,439,516	45.31%
Williams	108,979,053	190,797,300	75.08%	120,146,559	219,399,356	82.61%
Subtotal In-State	\$1,803,121,115	\$2,136,172,723	18.47%	\$1,950,270,438	\$2,326,300,206	19.28%
Consolidated and Out-Of-State	457,111,699	607,689,432	32.94%	597,468,346	767,444,078	28.45%
Grand Total	\$2,260,232,814	\$2,743,862,155	21.40%	\$2,547,738,784	\$3,093,744,284	21.43%

TABLE 3

**Taxable Sales and Taxable Purchases
Largest 50 Cities, Second Quarter 2008**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$1,671,191	\$12,348	\$1,683,539
Beach	1,116	4,232,199	18,287	4,250,486
Beulah	3,152	7,173,634	74,273	7,247,907
Bismarck	55,532	319,672,637	19,452,527	339,125,164
Bottineau	2,336	11,801,342	215,549	12,016,891
Bowman	1,600	8,712,106	276,699	8,988,805
Cando	1,342	2,122,291	89,917	2,212,208
Carrington	2,268	11,030,747	487,435	11,518,182
Casselton	1,855	5,505,213	84,530	5,589,743
Cavalier	1,537	4,277,316	2,263,329	6,540,645
Cooperstown	1,053	3,395,889	74,567	3,470,456
Crosby	1,089	2,448,533	8,930	2,457,463
Devils Lake	7,222	37,504,752	372,627	37,877,379
Dickinson	16,010	85,253,781	10,292,386	95,546,167
Ellendale	1,559	2,715,400	118,973	2,834,373
Fargo	90,599	518,777,061	40,815,049	559,592,110
Garrison	1,318	3,138,888	23,006	3,161,894
Grafton	4,516	28,318,172	348,418	28,666,590
Grand Forks	49,321	234,652,483	14,712,467	249,364,950
Harvey	1,989	6,845,399	99,093	6,944,492
Hazen	2,457	4,181,273	13,978	4,195,251
Hettinger	1,307	4,622,771	165,394	4,788,165
Hillsboro	1,563	4,449,351	346,326	4,795,677
Jamestown	15,527	53,339,337	3,917,499	57,256,836
Kenmare	1,081	6,536,108	119,873	6,655,981
Langdon	2,101	7,420,199	110,363	7,530,562
Larimore	1,433	1,161,085	42,268	1,203,353
Lincoln	1,730	421,028	1,104	422,132
Linton	1,321	2,115,484	175,444	2,290,928
Lisbon	2,292	8,113,724	65,292	8,179,016
Mandan	16,718	46,318,671	6,506,373	52,825,044
Mayville	1,953	3,699,622	12,112	3,711,734
Minot	36,567	203,480,301	8,677,655	212,157,956
New Rockford	1,463	2,066,886	3,679	2,070,565
New Town	1,367	1,966,858	512,202	2,479,060
Northwood	959	5,948,543	173,866	6,122,409
Oakes	1,979	5,411,502	93,820	5,505,322
Park River	1,535	4,409,583	108,210	4,517,793
Rolla	1,417	4,075,195	35,781	4,110,976
Rugby	2,939	10,731,556	1,243,509	11,975,065
Stanley	1,279	9,430,627	70,239	9,500,866
Tioga	1,125	12,175,997	16,126,670	28,302,667
Valley City	6,826	16,665,093	1,351,259	18,016,352
Wahpeton	8,586	19,809,869	4,815,311	24,625,180
Walhalla	1,057	1,747,133	238,990	1,986,123
Washburn	1,389	4,804,835	46,275	4,851,110
Watford City	1,435	10,406,528	259,754	10,666,282
West Fargo	14,940	58,327,134	4,333,320	62,660,454
Williston	12,512	177,292,390	12,427,759	189,720,149
Wishek	1,122	5,246,310	40,077	5,286,387
Subtotal 50 Cities	394,276	\$1,995,624,027	\$151,874,812	\$2,147,498,839
Remaining Cities	247,924	140,548,696	38,252,671	178,801,367
Total In-State	642,200	\$2,136,172,723	\$190,127,483	\$2,326,300,206
Consolidated		196,762,823	56,494,752	253,257,575
Out-Of-State		410,926,609	103,259,894	514,186,503
Grand Total In- and Out-Of-State		\$2,743,862,155	\$349,882,129	\$3,093,744,284

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, Second Quarters 2007 and 2008**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	2007	2008		2007	2008	
Ashley	\$1,171,938	\$1,671,191	42.60%	\$1,182,203	\$1,683,539	42.41%
Beach	3,389,313	4,232,199	24.87%	3,403,417	4,250,486	24.89%
Beulah	6,682,677	7,173,634	7.35%	6,830,084	7,247,907	6.12%
Bismarck	292,704,239	319,672,637	9.21%	312,624,700	339,125,164	8.48%
Bottineau	7,668,024	11,801,342	53.90%	7,725,540	12,016,891	55.55%
Bowman	6,387,662	8,712,106	36.39%	6,673,810	8,988,805	34.69%
Cando	1,721,740	2,122,291	23.26%	1,797,349	2,212,208	23.08%
Carrington	9,255,299	11,030,747	19.18%	9,880,978	11,518,182	16.57%
Casselton	3,721,070	5,505,213	47.95%	3,812,941	5,589,743	46.60%
Cavalier	4,236,105	4,277,316	0.97%	7,081,427	6,540,645	-7.64%
Cooperstown	2,525,047	3,395,889	34.49%	2,561,945	3,470,456	35.46%
Crosby	1,888,077	2,448,533	29.68%	1,890,901	2,457,463	29.96%
Devils Lake	31,316,349	37,504,752	19.76%	31,664,894	37,877,379	19.62%
Dickinson	69,002,087	85,253,781	23.55%	73,900,142	95,546,167	29.29%
Ellendale	2,509,075	2,715,400	8.22%	2,627,422	2,834,373	7.88%
Fargo	472,875,174	518,777,061	9.71%	513,699,504	559,592,110	8.93%
Garrison	2,867,153	3,138,888	9.48%	2,970,357	3,161,894	6.45%
Grafton	12,839,903	28,318,172	120.55%	13,417,396	28,666,590	113.65%
Grand Forks	216,027,685	234,652,483	8.62%	230,984,421	249,364,950	7.96%
Harvey	4,781,683	6,845,399	43.16%	4,845,674	6,944,492	43.31%
Hazen	3,788,114	4,181,273	10.38%	3,807,555	4,195,251	10.18%
Hettinger	4,331,017	4,622,771	6.74%	4,425,151	4,788,165	8.20%
Hillsboro	3,816,503	4,449,351	16.58%	3,906,778	4,795,677	22.75%
Jamestown	44,719,627	53,339,337	19.28%	46,528,948	57,256,836	23.06%
Kenmare	4,464,997	6,536,108	46.39%	4,712,755	6,655,981	41.23%
Langdon	5,767,874	7,420,199	28.65%	5,851,964	7,530,562	28.68%
Larimore	1,189,326	1,161,085	-2.37%	1,493,990	1,203,353	-19.45%
Lincoln	345,947	421,028	21.70%	346,007	422,132	22.00%
Linton	2,270,256	2,115,484	-6.82%	2,333,293	2,290,928	-1.82%
Lisbon	7,243,568	8,113,724	12.01%	7,296,986	8,179,016	12.09%
Mandan	44,437,286	46,318,671	4.23%	49,915,543	52,825,044	5.83%
Mayville	3,352,096	3,699,622	10.37%	3,356,597	3,711,734	10.58%
Minot	170,933,284	203,480,301	19.04%	179,474,944	212,157,956	18.21%
New Rockford	1,832,298	2,066,886	12.80%	1,836,658	2,070,565	12.74%
New Town	1,338,685	1,966,858	46.92%	1,389,383	2,479,060	78.43%
Northwood	4,044,863	5,948,543	47.06%	4,211,917	6,122,409	45.36%
Oakes	5,003,768	5,411,502	8.15%	5,105,007	5,505,322	7.84%
Park River	2,826,017	4,409,583	56.04%	2,897,346	4,517,793	55.93%
Rolla	4,132,467	4,075,195	-1.39%	4,167,063	4,110,976	-1.35%
Rugby	7,236,045	10,731,556	48.31%	8,149,334	11,975,065	46.95%
Stanley	3,715,440	9,430,627	153.82%	3,728,891	9,500,866	154.79%
Tioga	9,306,418	12,175,997	30.83%	13,355,155	28,302,667	111.92%
Valley City	14,344,349	16,665,093	16.18%	15,664,224	18,016,352	15.02%
Wahpeton	16,049,196	19,809,869	23.43%	21,888,587	24,625,180	12.50%
Walhalla	1,360,663	1,747,133	28.40%	1,665,099	1,986,123	19.28%
Washburn	3,423,237	4,804,835	40.36%	3,456,017	4,851,110	40.37%
Watford City	6,273,222	10,406,528	65.89%	6,341,771	10,666,282	68.19%
West Fargo	56,672,720	58,327,134	2.92%	61,091,971	62,660,454	2.57%
Williston	98,447,514	177,292,390	80.09%	105,541,696	189,720,149	79.76%
Wishek	4,095,985	5,246,310	28.08%	4,113,794	5,286,387	28.50%
Subtotal 50 Cities	\$1,690,333,082	\$1,995,624,027	18.06%	\$1,817,629,529	\$2,147,498,839	18.15%
Remaining Cities	112,788,033	140,548,696	24.61%	132,640,909	178,801,367	34.80%
Total In-State	\$1,803,121,115	\$2,136,172,723	18.47%	\$1,950,270,438	\$2,326,300,206	19.28%
Consolidated and Out-Of-State	457,111,699	607,689,432	32.94%	597,468,346	767,444,078	28.45%
Grand Total In- and Out-Of-State	\$2,260,232,814	\$2,743,862,155	21.40%	\$2,547,738,784	\$3,093,744,284	21.43%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, Second Quarters 2007 and 2008**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	SECOND QUARTER 2007	SECOND QUARTER 2008	
Mining and Oil Extraction	\$95,786,662	\$158,048,589	65.00%
Utilities	78,104,098	108,564,346	39.00%
Construction	89,378,108	107,227,387	19.97%
Manufacturing	144,242,630	175,827,324	21.90%
Wholesale Trade	471,747,161	688,980,754	46.05%
Retail Trade	1,023,598,438	1,125,272,843	9.93%
Transportation and Warehousing	29,723,620	30,610,484	2.98%
Information Industries	150,080,815	153,590,765	2.34%
Fin. Ins. Real Estate, Rental & Leasing	76,961,162	113,854,695	47.94%
Professional, Scientific, Tech., & Mgmt Serv.	26,113,351	27,107,396	3.81%
Educational, Health Care, and Social Serv.	14,761,332	13,775,776	-6.68%
Arts, Entertainment & Recreation	20,162,935	23,131,266	14.72%
Accommodation & Food Services	259,881,093	293,091,056	12.78%
Other Services	54,393,621	58,382,954	7.33%
Miscellaneous	12,803,758	16,278,649	27.14%
GRAND TOTAL	\$2,547,738,784	\$3,093,744,284	21.43%
NOTE: Classification by industry is based on 2002 North American Industry Classification System (NAICS)			
Consolidated and combined returns, in-state and out-of-state returns are all included in the above analysis.			